

## FORM D

## NOTICE OF SALE OF SECURITIES

PURSUANT TO REGULATION D,  
SECTION 4(6), AND/OR

## UNIFORM LIMITED OFFERING EXEMPTION



06045436

Name of Offering ( ☐ check if this is an amendment and name has changed, and indicate change.)Units consisting of (i) unsecured and subordinated debentures, (ii) Class A - Series IV Units of Member Interest and (iii) Class B - Series IV  
Units of Member Interest of Siegfried Resources, LLCFiling Under (Check box(es) that apply): ☐ Rule 504 ☐ Rule 505 ☒ Rule 506 ☐ Section 4(6) ☐ ULOE  
Type of Filing: ☐ New Filing ☒ Amendment

## A. BASIC IDENTIFICATION DATA

1. Enter the information requested about the issuer

Name of Issuer ( ☐ check if this is an amendment and name has changed, and indicate change.)

Siegfried Resources, LLC

Address of Executive Officers (Number and Street, City, State, Zip Code)  
1201 North Market Street, Suite 700 Wilmington, Delaware 19801Telephone Number (Including Area Code)  
302-984-1800Address of Principal Business Operations (Number and Street, City, State, Zip Code)  
(if different from Executive Offices) Same as aboveTelephone Number (Including Area Code)  
Same as above

Brief Description of Business

The Issuer provides professional accounting services to assist companies in implementing strategically significant financial projects.

Type of Business Organization

☐ corporation ☐ limited partnership, already formed ☒ other (please specify): Limited Liability Company  
☐ business trust ☐ limited partnership, to be formedActual or Estimated Date of Incorporation or Organization: 01 1998\* ☒ Actual ☐ EstimatedJurisdiction of Incorporation or Organization: (Enter two-letter U.S. Postal Service abbreviation for State: DE  
CN for Canada; FN for other foreign jurisdiction)

\* The Issuer was originally formed as a Delaware Limited Liability Partnership on January 1, 1998 and was converted to a limited liability company on May 28, 2004.

## GENERAL INSTRUCTIONS

## Federal:

Who Must File: All issuers making an offering of securities in reliance on an exemption under Regulation D or Section 4(6), 17 CFR 230.501 et seq. or 15 U.S.C. 77d(6).

When To File: A notice must be filed no later than 15 days after the first sale of securities in the offering. A notice is deemed filed with the U.S. Securities and Exchange Commission (SEC) on the earlier of the date it is received by the SEC at the address given below or, if received at that address after the date on which it is due, on the date it was mailed by United States registered or certified mail to that address.

Where to File: U.S. Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, D.C. 20549

Copies Required: Five (5) copies of this notice must be filed with the SEC, one of which must be manually signed. Any copies not manually signed must be photocopies of the manually signed copy or bear typed or printed signatures.

Information Required: A new filing must contain all information requested. Amendments need only report the name of the issuer and offering, any changes thereto, the information requested in Part C, and any material changes from the information previously supplied in Parts A and B. Part E and the Appendix need not be filed with the SEC.

Filing Fee: There is no federal filing fee.

## State:

This notice shall be used to indicate reliance on the Uniform Limited Offering Exemption (ULOE) for sales of securities in those states that have adopted ULOE and that have adopted this form. Issuers relying on ULOE must file a separate notice with the Securities Administrator in each state where sales are to be, or have been made. If a state requires the payment of a fee as a precondition to the claim for the exemption, a fee in the proper amount shall accompany this form. This notice shall be filed in the appropriate states in accordance with state law. The Appendix to the notice constitutes a part of this notice and must be completed.

## ATTENTION

Failure to file notice in the appropriate states will not result in a loss of the federal exemption. Conversely, failure to file the appropriate federal notice will not result in a loss of an available state exemption unless such exemption is predicated on the filing of a federal notice.

**A. BASIC IDENTIFICATION DATA**

2. Enter the information requested for the following:

- Each promoter of the issuer, if the issuer has been organized within the past five years;
- Each beneficial owner having the power to vote or dispose, or direct the vote or disposition of, 10% or more of a class of equity securities of the issuer;
- Each executive officer and director of corporate issuers and of corporate general and managing partners of partnership issuers; and
- Each general and managing partner of partnership issuers.

Check Box(es) that Apply: ☐ Promoter ☒ Beneficial Owner ☐ Executive Officer ☐ Director ☐ General and/or Managing Partner**The Siegfried Group, LLP**

Full Name (Last name first, if individual)

**1201 North Market Street, Suite 700, Wilmington, Delaware 19801**

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply: ☐ Promoter ☒ Beneficial Owner ☒ Executive Officer ☐ Director ☐ General and/or Managing Partner**Siegfried Jr., Robert L. - Chief Executive Officer and President**

Full Name (Last name first, if individual)

**1201 North Market Street, Suite 700, Wilmington, Delaware 19801**

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply: ☐ Promoter ☐ Beneficial Owner ☒ Executive Officer ☐ Director ☐ General and/or Managing Partner**Schieffer, William H., Senior Vice President - Regional Market Leader, Southeast, and Senior Director of Tax**

Full Name (Last name first, if individual)

**1201 North Market Street, Suite 700, Wilmington, Delaware 19801**

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply: ☐ Promoter ☒ Beneficial Owner ☒ Executive Officer ☐ Director ☐ General and/or Managing Partner**Siegfried, George A., Senior Vice President - Chief Operating Officer and Chief of Staff**

Full Name (Last name first, if individual)

**1201 North Market Street, Suite 700, Wilmington, Delaware 19801**

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply: ☐ Promoter ☐ Beneficial Owner ☒ Executive Officer ☐ Director ☐ General and/or Managing Partner**Weiss, David C., Senior Vice President - Regional Market Leader, Philadelphia Metro**

Full Name (Last name first, if individual)

**1201 North Market Street, Suite 700, Wilmington, Delaware 19801**

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply: ☐ Promoter ☐ Beneficial Owner ☒ Executive Officer ☐ Director ☐ General and/or Managing Partner**Wallace, John L., Vice President - Regional Market Leader, Northeast**

Full Name (Last name first, if individual)

**1201 North Market Street, Suite 700, Wilmington, Delaware 19801**

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply: ☐ Promoter ☒ Beneficial Owner ☒ Executive Officer ☐ Director ☐ General and/or Managing Partner**Sugalski, Noelle M., Vice President - Chief Financial Officer**

Full Name (Last name first, if individual)

**1201 North Market Street, Suite 700, Wilmington, Delaware 19801**

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply: ☐ Promoter ☐ Beneficial Owner ☒ Executive Officer ☐ Director ☐ General and/or Managing Partner

**Webb, Edward S., Director - Regional Market Leader, West**

Full Name (Last name first, if individual)

**1201 North Market Street, Suite 700, Wilmington, Delaware 19801**

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply: ☐ Promoter ☐ Beneficial Owner ☒ Executive Officer ☐ Director ☐ General and/or Managing Partner

**Campbell, Karen S., Vice President - Marketing**

Full Name (Last name first, if individual)

**1201 North Market Street, Suite 700, Wilmington, Delaware 19801**

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply: ☐ Promoter ☐ Beneficial Owner ☒ Executive Officer ☐ Director ☐ General and/or Managing Partner

**Mitchell Jr., Jeffrey W., Regional Market Leader, Southwest, and Director of Tax**

Full Name (Last name first, if individual)

**1201 North Market Street, Suite 700, Wilmington, Delaware 19801**

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply: ☐ Promoter ☐ Beneficial Owner ☒ Executive Officer ☐ Director ☐ General and/or Managing Partner

**Scarpulla, Domenica, Vice President - Regional Market Leader, New York Metro Region**

Full Name (Last name first, if individual)

**1201 North Market Street, Suite 700, Wilmington, Delaware 19801**

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply: ☐ Promoter ☐ Beneficial Owner ☒ Executive Officer ☐ Director ☐ General and/or Managing Partner

**Gee, Cynthia T., Vice President Recruiting and Deployment**

Full Name (Last name first, if individual)

**1201 North Market Street, Suite 700, Wilmington, Delaware 19801**

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply: ☐ Promoter ☐ Beneficial Owner ☒ Executive Officer ☐ Director ☐ General and/or Managing Partner

**Kurey, Gregory S., Vice President and General Counsel**

Full Name (Last name first, if individual)

**1201 North Market Street, Suite 700, Wilmington, Delaware 19801**

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply: ☐ Promoter ☐ Beneficial Owner ☒ Executive Officer ☐ Director ☐ General and/or Managing Partner

**McKenzie, Tracey, Vice President - Human Resources, Culture & Administration**

Full Name (Last name first, if individual)

**1201 North Market Street, Suite 700, Wilmington, Delaware 19801**

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply: ☐ Promoter ☒ Beneficial Owner ☐ Executive Officer ☐ Director ☐ General and/or Managing Partner

**Ford, David J.**

Full Name (Last name first, if individual)

**1201 North Market Street, Suite 700, Wilmington, Delaware 19801**

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply: ☐ Promoter ☒ Beneficial Owner ☐ Executive Officer ☐ Director ☐ General and/or Managing Partner

**Siegfried, Robert L., Sr., Revocable Trust**

Full Name (Last name first, if individual)

**842 Parkside Dr., Claymont, DE 19703**

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply: ☐ Promoter ☒ Beneficial Owner ☐ Executive Officer ☐ Director ☐ General and/or Managing Partner

**Siegfried, Dorothy N., Revocable Trust**

Full Name (Last name first, if individual)

**842 Parkside Dr., Claymont, DE 19703**

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply: ☐ Promoter ☒ Beneficial Owner ☐ Executive Officer ☐ Director ☐ General and/or Managing Partner

Full Name (Last name first, if individual)

**Mayers, Robert A.**

Business or Residence Address (Number and Street, City, State, Zip Code)

**226 Ridge Road, Watchung, NJ 07069**

Check Box(es) that Apply: ☐ Promoter ☒ Beneficial Owner ☐ Executive Officer ☐ Director ☐ General and/or Managing Partner

Full Name (Last name first, if individual)

**Mayers, Norma D.**

Business or Residence Address (Number and Street, City, State, Zip Code)

**226 Ridge Road, Watchung, NJ 07069**

Check Box(es) that Apply: ☐ Promoter ☒ Beneficial Owner ☐ Executive Officer ☐ Director ☐ General and/or Managing Partner

Full Name (Last name first, if individual)

**Harry C. Meyerhoff Revocable Trust**

Business or Residence Address (Number and Street, City, State, Zip Code)

**403 Edgemere Way North, Naples, FL 34105**

Check Box(es) that Apply: ☐ Promoter ☒ Beneficial Owner ☐ Executive Officer ☐ Director ☐ General and/or Managing Partner

**Broyles, John**

Full Name (Last name first, if individual)

**1201 North Market Street, Suite 700, Wilmington, Delaware 19801**

Business or Residence Address (Number and Street, City, State, Zip Code)

**B. INFORMATION ABOUT OFFERING**

1. Has the issuer sold, or does the issuer intend to sell, to non-accredited investors in this offering?..... Yes ☐ No ☒  
Answer also in Appendix, Column 2, if filing under ULOE.
2. What is the minimum investment that will be accepted from any individual?..... \$50,000.00  
Yes ☐ No ☐
3. Does the offering permit joint ownership of a single unit?..... ☒ ☐
4. Enter the information requested for each person who has been or will be paid or given, directly or indirectly, any commission or similar remuneration for solicitation of purchasers in connection with sales of securities in the offering. If a person to be listed is an associated person or agent of a broker or dealer registered with the SEC and/or with a state or states, list the name of the broker or dealer. If more than five (5) persons to be listed are associated persons of such a broker or dealer, you may set forth the information for that broker or dealer only. **Not applicable**

Full Name (Last Name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

Name of Associated Broker or Dealer

States in Which Person Listed Has Solicited or Intends to Solicit Purchasers

(Check "All States" or check individual States) ..... ☐ All States

AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID
IL	IN	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO
MT	NE	NV	NH	NJ	NM	NY	NC	ND	OH	OK	OR	PA
RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY	PR

Full Name (Last Name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

Name of Associated Broker or Dealer

States in Which Person Listed Has Solicited or Intends to Solicit Purchasers

(Check "All States" or check individual States) ..... ☐ All States

AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID
IL	IN	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO
MT	NE	NV	NH	NJ	NM	NY	NC	ND	OH	OK	OR	PA
RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY	PR

Full Name (Last Name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

Name of Associated Broker or Dealer

States in Which Person Listed Has Solicited or Intends to Solicit Purchasers

(Check "All States" or check individual States) ..... ☐ All States

AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID
IL	IN	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO
MT	NE	NV	NH	NJ	NM	NY	NC	ND	OH	OK	OR	PA
RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY	PR

(Use blank sheet, or copy and use additional copies of this sheet, as necessary.)

**C. OFFERING PRICE, NUMBER OF INVESTORS, EXPENSES AND USE OF PROCEEDS**

1. Enter the aggregate offering price of securities included in this offering and the total amount already sold. Enter "0" if answer is "none" or "zero." If the transaction is an exchange offering, check this box ☐ and indicate in the columns below the amounts of the securities offered for exchange and already exchanged.

Type of Security	Aggregate Offering Price	Amount Already Sold
Debt .....	\$ .....	\$ .....
Equity.....	\$ .....	\$ .....
Common Preferred		
Convertible Securities (including warrants).....	\$ .....	\$ .....
Partnership Interests.....	\$ .....	\$ .....
Other (Specify): Units consisting of the three securities provided below:		

**Debentures:**

The Debentures are unsecured junior debt, which pay interest of 12% per annum payable on a quarterly basis, with the entire amount of the principal being due upon redemption by the Company or demand for redemption by the holder. The Debentures are not convertible into any other security and may not be redeemed before July 30, 2011, except in limited circumstances.

\$ 3,000,000 \$ 1,124,000

**Class A-Series IV Limited Liability Company Membership Units:**

Class A-Series IV Units are non-voting units of member interest in the Company that may only be sold or transferred through redemption of the units by the Company. Both the Company and holders of Class A-Series IV Units have certain rights to compel the redemption of these units. Holders of Class A-Series IV Units are not entitled to any distributions or dividends.

\$ 7,500,000 \$ 2,810,000

**Class B-Series IV Limited Liability Company Membership Units:**

Class B-Series IV Units are non-voting units of member interest in the Company that may only be sold or transferred through redemption of the units by the Company. Both the Company and holders of Class B-Series IV Units have certain rights to compel the redemption of the units. Holders of Class B-Series IV Units are entitled to an annual distribution equal to 8% of the subscription price of these units.

\$ 4,500,000 \$ 1,686,000

Total..... \$ 15,000,000 \$ 5,620,000

Answer also in Appendix, Column 3, if filing under ULOE.

2. Enter the number of accredited and non-accredited investors who have purchased securities in this offering and the aggregate dollar amounts of their purchases. For offerings under Rule 504, indicate the number of persons who have purchased securities and the aggregate dollar amount of their purchases on the total lines. Enter "0" if answer is "none" or "zero."

	Number of Investors	Aggregate Dollar Amount of Purchases
Accredited Investors .....	8	\$ 5,620,000
Non-accredited Investors .....	0	\$ 0
Total (for filings under Rule 504 only) .....	N/A	N/A

Answer also in Appendix, Column 4, if filing under ULOE.

3. If this filing is for an offering under Rule 504 or 505, enter the information requested for all securities sold by the issuer, to date, in offerings of the types indicated, in the twelve (12) months prior to the first sale of securities in this offering. Classify securities by type listed in Part C — Question 1.

Type of offering	Type of Security	Dollar Amount Sold
Rule 505.....	N/A	\$ N/A
Regulation A.....	N/A	\$ N/A
Rule 504.....	N/A	\$ N/A

4. a. Furnish a statement of all expenses in connection with the issuance and distribution of the securities in this offering. Exclude amounts relating solely to organization expenses of the issuer. The information may be given as subject to future contingencies. If the amount of an expenditure is not known, furnish an estimate and check the box to the left of the estimate.

Transfer Agent's Fees.....	<input type="checkbox"/>	\$ _____
Printing and Engraving Costs.....	<input type="checkbox"/>	\$ _____
Legal Fees.....	<input checked="" type="checkbox"/>	\$ 70,000
Accounting Fees.....	<input type="checkbox"/>	\$ _____
Engineering Fees.....	<input type="checkbox"/>	\$ _____
Sales Commissions (specify finders' fees separately).....	<input type="checkbox"/>	\$ _____
Other Expenses (identify) <u>Blue Sky fees and Mailing</u>	<input checked="" type="checkbox"/>	\$ 5,000
Total.....	<input checked="" type="checkbox"/>	\$ 75,000


### C. OFFERING PRICE, NUMBER OF INVESTORS, EXPENSES AND USE OF PROCEEDS

- b. Enter the difference between the aggregate offering price given in response to Part C - Question 1 and total expenses furnished in response to Part C - Question 4.a. This difference is the "adjusted gross proceeds to the issuer." ..... \$ 14,925,000
5. Indicate below the amount of the adjusted gross proceeds to the issuer used or proposed to be used for each of the purposes shown. If the amount for any purpose is not known, furnish an estimate and check the box to the left of the estimate. The total of the payments listed must equal the adjusted gross proceeds to the issuer set forth in response to Part C - Question 4.b above.

		Payments to Officers, Directors, & Affiliates	Payments to Others
Salaries and fees.....	<input type="checkbox"/>	\$ _____	<input type="checkbox"/> \$ _____
Purchase of real estate.....	<input type="checkbox"/>	\$ _____	<input type="checkbox"/> \$ _____
Purchase, rental or leasing and installation of machinery and equipment.....	<input type="checkbox"/>	\$ _____	<input type="checkbox"/> \$ _____
Construction or leasing of plant buildings and facilities.....	<input type="checkbox"/>	\$ _____	<input type="checkbox"/> \$ _____
Acquisition of other businesses (including the value of securities involved in this offering that may be used in exchange for the assets or securities of another issuer pursuant to a merger).....	<input type="checkbox"/>	\$ _____	<input type="checkbox"/> \$ _____
Repayment of indebtedness.....	<input checked="" type="checkbox"/>	\$ 270,000	<input checked="" type="checkbox"/> \$250,000
Working capital.....	<input type="checkbox"/>	\$ _____	<input checked="" type="checkbox"/> \$10,405,000
Other (specify): <u>Distribution to Class A Unit Holders</u> .....	<input checked="" type="checkbox"/>	\$ 3,622,694	<input checked="" type="checkbox"/> \$377,306
Columns Totals.....	<input type="checkbox"/>	\$ _____	<input type="checkbox"/> \$ _____
Total Payments Listed (column totals added) .....		<input checked="" type="checkbox"/> \$14,925,000	

### D. FEDERAL SIGNATURE

The issuer has duly caused this notice to be signed by the undersigned duly authorized person. If this notice is filed under Rule 505, the following signature constitutes an undertaking by the issuer to furnish to the U.S. Securities and Exchange Commission, upon written request of its staff, the information furnished by the issuer to any non-accredited investor pursuant to paragraph (b)(2) of Rule 502.

Issuer (Print or Type)	Signature	Date
Siegfried Resources, LLC		August 15, 2006
Name of Signer (Print or Type)	Title of Signer (Print of type)	
George A. Siegfried	Senior Vice President, Chief Operating Officer and Chief of Staff	

### ATTENTION

Intentional misstatements or omissions of fact constitute federal criminal violations. (See 18 U.S.C. 1001).